

Kent's Business and Occupation Tax **Business Activities Questionnaire**

All businesses operating in Kent are required to obtain a City business license. Businesses obtaining a license for the first time are also required to register with the City for business and occupation (B&O) tax purposes and complete the Business Activities Questionnaire. **Existing businesses should prepare one as well.** The registration process is used to help determine whether the business is subject to or exempt from the City's B&O tax. Please sign and return the completed questionnaire to the address provided below.

	DATE:	
	BUSINESS NAME:	
	DOING BUSINESS AS:	
	Business Location/Address:	
	City of Kent Business License Number:	
	WA State Unified Business Identification (UBI) Number:	
	WA Tax Registration Number (TRN):	
on t	d complete to the best of my knowledge. I also acknowledge that the statements and information furnished by a this form are public records and may be available for public inspection pursuant to Chapter 42.56 RCW and Chapter 5 of the Kent City Code. Printed Name:	
	Title:	
	Signature & Date:	
	Contact Telephone:	
	Contact E-Mail:	

(253) 856-5210

If **ALL** of your business activity within Kent city limits falls within one or more of the following categories then your business is not subject to the City's B&O tax. Indicate which, if any, of these exemptions apply to your business then sign and date and return this form to City of Kent Customer Services.

Listing of Types of Organizations and Activities Exempt from B&O Tax:

- 1. Nonprofit organizations holding a federal IRS nonprofit status under 26 U.S. C. Section 501(c)(3), except with respect to organizations engaging in retail sales activity
- 2. United States and Washington State governmental entities
- 3. Health maintenance organization, health care service contractor, or certified health plan in respect to premiums or prepayments taxable under RCW 48.14.0201
- 4. Business activity performed by public or private utilities that is subject to the City's utility tax under Chapter 3.18 of the Kent City Code
- 5. Manufacture, sale or distribution of motor vehicle fuel
- 6. Sale or distribution of liquor
- 7. Sale, lease or rental of real estate, but excluding amounts received as commissions or for rentals of less than 30 days
- 8. Insurance business, including appointed insurance producers, but excepting bonding companies
- 9. Accommodation sales by persons regularly engaged in the business of making retail sales of the type of property so sold to other persons similarly engaged in the business of selling such property
- 10. Proceeds received by any farmer for the sale of fruits, vegetables, berries, butter, eggs, fish, milk, poultry, meats or any other agricultural product that is raised, caught, produced, or manufactured by the farmer
- 11. Amounts received by persons with respect to their employment as an "employee", as defined by the Internal Revenue Code, but excluding independent contractors
- 12. Taxes collected as trust funds, e.g. retail sales tax, and admissions tax
- 13. Proceeds from investments or other use of money as such except with respect to those engaging in banking, loan, security or other financial businesses
- 14. Dividends received by a parent company from its subsidiary corporations
- 15. International banking facilities
- 16. Proceeds received from commuter ride sharing or ride sharing for persons with special transportation needs in accordance with RCW 46.74.010
- 17. Casual and isolated sales, e.g. business sale of its office furniture
- 18. Research and development under federal contracts
- 19. Proceeds from conducting boxing contests and sparring or wrestling matches and exhibitions, for which a license is required from the State Boxing Commission
- 20. Proceeds from horse racing for which a license is required from the Washington State Horse Racing Commission
- 21. Proceeds received from trust accounts to mortgage brokers for payment of third-party costs for accounts operated in a manner consistent with RCW 19.146.050

CONTINUE COMPLETION OF THIS FORM ONLY IF YOUR BUSINESS IS SUBJECT TO KENT B&O TAX

Please note that not all of these questions may be applicable to your business's operations

To determine the extent of your business activities in Kent, we ask that you answer the following questions. These questions pertain to the most recent calendar year period ending on December 31. Please attach additional documentation or correspondence if necessary.

1. Please describe in detail your business activities in Kent.					
2. Did you pay Business & Occupation taxes to any oth If yes, please list cities:					
3. Did you maintain one or more business facilities wit	hin Kent? (Yes O No			
(a) If yes, please list each facility address and function	(ex. wareho	busing, store front, etc) below:			
Address	F	Facility Function			
(b) Total floor space occupied by your business, in squ	are feet (if	multiple facilities in Kent, combine spaces):			
4. Did you maintain a facility outside of Kent, but withi	n the State	of Washington? • Yes • No			
5. Did you maintain a facility outside the State of Wash	nington? O	Yes O No			
6. How many employees were assigned to or operated fr	om facilities	s located within the Kent?Full-Time Part-Time			
7. How were any sales and/or services you provided to co	ustomers in	Kent solicited on your behalf?			
(a) Local Independent Agents (Sales Broker)	O Yes	O No			
(b) Resident Employees	O Yes	O No			
(c) Nonresident Independent Agents	O Yes	O No			
(d) Nonresident Employees	O Yes	O No			
(e) Others (please describe)	• Yes	O No			

8. Did you provide services to customers within Kent? O Yes O No
If yes, please describe in detail the services provided, how sales were made, and how customer account relationships were maintained.
(a) Were the services performed in Kent fulfilled by Kent-based employees? • Yes • No
(b) Were the services performed in Kent using both Kent-based and non Kent-based employees? • Yes • • No
(c) Were the services performed in Kent using independent contractors? $oldsymbol{O}$ Yes $oldsymbol{O}$ No
(d) Were the services performed in Kent using independent contractors and employees? • Yes • No
9. Did you provide services to customers outside of Kent? • Yes • No
(a) Were the services performed outside of Kent fulfilled by Kent-based employees? • Yes • O No
(b) Were the services performed outside of Kent using both Kent-based and non Kent-based employees? • Yes
(c) Were the services performed outside of Kent using independent contractors? $oldsymbol{O}$ Yes $oldsymbol{O}$ No
(d) Were the services performed outside of Kent using independent contractors and employees? $f O$ Yes $f O$ No
10. Did you manufacture, print, publish or extract products or materials from a location in Kent? O Yes O No
If yes, please describe in detail the products or materials and how they were sold or used.
If yes, please describe in detail the products sold, how sales were made, and how Kent customer account relationships were maintained.
12. Did you deliver goods to Kent customers with your own equipment or equipment under lease by your business
→ Yes → No
13. Were deliveries made from points outside of Kent to points in Kent? O Yes O No
If yes, please provide the origination city and state:
14. Were deliveries made from points in Kent to points outside of Kent? O Yes O No
If yes, were deliveries made to points outside of Washington? • Yes • No
15. Were deliveries made from points in Kent to other points in Kent? O Yes O No
16. Did you lease equipment to others for use in Kent? O Yes O No
17. Did you maintain a stock of goods/inventory in Washington for sale to points within Kent? • Yes
18. Did you provide warranty or service and maintenance on products sold to Kent customers? • Yes
If yes, was service and maintenance performed in Kent O Yes O No
19. Did you provide ongoing or additional warranty or service and maintenance on products sold to Kent customer
• O Yes • O No
If yes, was service and maintenance performed in Kent? • Yes • No
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